

**20 \_\_\_\_ CLAIM FOR EXEMPTION FROM PROPERTY TAXES  
OF AIRCRAFT OF HISTORICAL SIGNIFICANCE AS PROVIDED BY  
SECTION 2 OF ARTICLE XIII OF THE CONSTITUTION OF  
THE STATE OF CALIFORNIA AND SECTION 220.5  
OF THE REVENUE AND TAXATION CODE**

**This claim must be filed annually with the Assessor by 5:00 p.m., February 15 for the preceding January 1 lien date. Eighty percent of the exemption is available if this affidavit is filed between February 16 - August 1.**

*(A separate claim form is required for each aircraft.)*

State of California, County of \_\_\_\_\_

**PROVISIONS OF THE REVENUE AND TAXATION CODE**

- 220.5** (a) Aircraft of historical significance shall be exempt from taxation.
- (b) The exemption provided in subdivision (a) shall only apply if all of the following conditions are satisfied:
- (1) The assessee is an individual owner who does not hold the aircraft primarily for purposes of sale.
  - (2) The assessee does not use the aircraft for commercial purposes or general transportation.
  - (3) The aircraft is available for display to the public at least 12 days during the 12-month period immediately preceding the lien date for the year for which the exemption is claimed. If the aircraft was first made available for public display less than 12 days prior to the lien date, the exemption may be granted if the claimant certifies in writing that the aircraft will be made available for public display at least 12 days during the 12-month period commencing with the first day the property was made available for public display. When applying for an exemption pursuant to this section, the claimant shall attach to that application a certificate of attendance from the event coordinator of the event at which the aircraft was displayed as required by this paragraph.
- (c) When claiming an exemption pursuant to this section, the claimant shall provide all information required and answer all questions contained in an affidavit furnished by the assessor. The claimant shall sign the affidavit, under penalty of perjury. The Assessor may require additional proof of the information or answers provided in the affidavit before allowing the exemption.
- (d) For purposes of this section, "aircraft of historical significance" means any aircraft that is an original, restored, or replica of a heavier than air powered aircraft that is 35 years or older or any aircraft of a type or model of which there are fewer than five in number known to exist worldwide.
- (e) A fee of thirty-five dollars (\$35) shall be charged and collected by the assessor upon the initial application for an exemption pursuant to this section.

1. Name of legal owner of aircraft \_\_\_\_\_
2. Name of claimant *(if different than above)* \_\_\_\_\_
3. Address of claimant \_\_\_\_\_ Daytime Phone Number (\_\_\_\_) \_\_\_\_\_
4. Location of the aircraft as of 12:01 a.m., January 1 \_\_\_\_\_
5. The aircraft was or will be available for display on the date(s) and at the location(s) shown in the Schedule of Displays on the reverse of this form.
6. Describe the aircraft in sufficient detail to identify (make, model, year and FAA or tail number):  
\_\_\_\_\_  
\_\_\_\_\_

*(Check the appropriate box)*    ☐ Original    ☐ Restored    ☐ Replica    ☐ Fewer than Five

7. Is this aircraft considered airworthy?    ☐ Yes    ☐ No
8. Do you hold the aircraft primarily for purposes of sale?    ☐ Yes    ☐ No
9. Do you use the aircraft for any general transportation or commercial purposes?    ☐ Yes    ☐ No
10. How many hours was the aircraft operated last year? \_\_\_\_\_ Airframe hours as of January 1, 20 \_\_\_\_\_ ?

**CERTIFICATION**

*I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.*

SIGNATURE OF PERSON MAKING CLAIM

DATE



**THIS EXEMPTION CLAIM IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION  
THIS CLAIM SUBJECT TO AUDIT**

SCHEDULE OF DISPLAYS			
Date(s)	Display Location(s)	Name of Owner of Display Site(s)	Telephone Number(s)
			(     )
			(     )
			(     )
			(     )
			(     )
			(     )
			(     )
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			(     )
			(     )

**ATTACH CERTIFICATES OF ATTENDANCE TO THIS FORM** [Section 220.5(b)(3), Revenue and Taxation Code].

☐ I will display the referenced aircraft twelve (12) days during the next year. (Only first-time applicants may check this box when the aircraft was first made available for public display less than 12 days prior to the lien date.)